

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Northeast Dubois Co Sch Corp (2040)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$3,142,195	\$3,086,229	\$2,994,213	\$3,044,518	-0.8%	1.7%
Non - Certified Salaries	120	\$663,689	\$714,017	\$668,969	\$621,059	-1.6%	-7.2%
Group Health Insurance	222	\$430,191	\$472,968	\$537,105	\$550,064	6.3%	2.4%
Social Security Certified	212	\$262,564	\$262,467	\$249,301	\$245,697	-1.6%	-1.4%
Teacher Retirement Fund, After 7-1-95	216	\$145,467	\$151,220	\$181,764	\$213,941	10.1%	17.7%
Pupil Services	313	\$116,561	\$128,357	\$87,184	\$127,093	2.2%	45.8%
Textbooks	630	\$0	\$68,281	\$102,686	\$102,832	NA	0.1%
Other Group Insurance Authorized by Statute	224	\$83,548	\$82,928	\$84,643	\$82,648	-0.3%	-2.4%
Other Employee Benefits	241 - 290	\$8,967	\$39,191	\$23,971	\$63,425	63.1%	164.6%
Operational Supplies	611	\$66,999	\$73,183	\$61,536	\$56,691	-4.1%	-7.9%
Public Employees Retirement Fund	214	\$76,342	\$87,279	\$66,417	\$56,525	-7.2%	-14.9%
Content	747	\$70,140	\$79,467	\$70,072	\$53,253	-6.7%	-24.0%
Nonlicensed Employees	136	\$16,050	\$24,261	\$25,287	\$39,923	25.6%	57.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$49,850	\$47,181	\$37,545	\$31,046	-11.2%	-17.3%
Social Security Noncertified	211	\$40,099	\$38,589	\$26,996	\$29,708	-7.2%	10.0%
Licensed Employees	135	\$38,950	\$38,895	\$19,225	\$24,743	-10.7%	28.7%
Group Life Insurance	221	\$13,333	\$12,681	\$12,072	\$11,357	-3.9%	-5.9%
Library Books	640	\$21,602	\$15,158	\$9,696	\$11,053	-15.4%	14.0%
Other Purchased Services	593	\$15,471	\$11,036	\$14,482	\$10,902	-8.4%	-24.7%
Dues and Fees	810	\$9,065	\$15,559	\$16,837	\$9,491	1.2%	-43.6%
Group Accident Insurance	223	\$9,434	\$9,204	\$8,033	\$8,168	-3.5%	1.7%
Professional Development	748	\$2,305	\$12,646	\$15,833	\$7,278	33.3%	-54.0%
Travel	580	\$5,417	\$7,314	\$4,925	\$6,498	4.7%	31.9%
Postage and Postage Machine Rental	532	\$2,222	\$2,685	\$1,792	\$1,102	-16.1%	-38.5%
Food Purchases	614	\$714	\$789	\$709	\$863	4.9%	21.8%
Periodicals	650	\$0	\$403	\$180	\$180	NA	0.0%
Severance/Early Retirement Pay	213	\$124,273	\$55,107	\$20,087	\$0	-100.0%	-100.0%
Student Academic Achievement Total		\$5,415,447	\$5,537,096	\$5,341,562	\$5,410,057	0.0%	1.3%
Student Instructional Support							
Certified Salaries	110	\$321,065	\$323,035	\$323,956	\$324,517	0.3%	0.2%
Non - Certified Salaries	120	\$155,173	\$146,824	\$137,696	\$136,539	-3.1%	-0.8%
Social Security Certified	212	\$24,928	\$27,412	\$27,708	\$27,747	2.7%	0.1%
Public Employees Retirement Fund	214	\$17,066	\$17,812	\$18,727	\$19,307	3.1%	3.1%
Teacher Retirement Fund, After 7-1-95	216	\$5,297	\$13,957	\$13,526	\$13,587	26.6%	0.5%
Social Security Noncertified	211	\$10,389	\$7,422	\$6,314	\$6,096	-12.5%	-3.5%
Teacher Retirement Fund, Prior to 7-1-95	215	\$8,242	\$5,832	\$5,833	\$5,833	-8.3%	0.0%
Advertising	540	\$1,945	\$1,923	\$4,195	\$3,555	16.3%	-15.2%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Northeast Dubois Co Sch Corp (2040)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Pupil Services	313	\$0	\$2,812	\$13,939	\$2,812	NA	-79.8%
Data Processing Services	316	\$3,065	\$451	\$578	\$430	-38.8%	-25.5%
Dues and Fees	810	\$0	\$25,314	\$100	\$61	NA	-39.0%
Student Instructional Support Total		\$547,170	\$572,795	\$552,571	\$540,484	-0.3%	-2.2%
Overhead and Operational							
Student Transportation Services	510	\$515,929	\$535,037	\$511,827	\$546,639	1.5%	6.8%
Non - Certified Salaries	120	\$567,405	\$578,855	\$598,494	\$508,493	-2.7%	-15.0%
Food Purchases	614	\$223,564	\$223,261	\$233,963	\$242,083	2.0%	3.5%
Group Health Insurance	222	\$165,520	\$204,052	\$230,137	\$235,429	9.2%	2.3%
Heating and Cooling for Buildings - Electricity	621	\$203,926	\$200,976	\$185,060	\$180,362	-3.0%	-2.5%
Certified Salaries	110	\$171,249	\$161,736	\$141,085	\$142,258	-4.5%	0.8%
Operational Supplies	611	\$215,760	\$226,818	\$148,978	\$128,766	-12.1%	-13.6%
Other Purchased Services	593	\$42,584	\$66,341	\$64,863	\$78,227	16.4%	20.6%
Public Employees Retirement Fund	214	\$47,192	\$53,117	\$76,396	\$57,278	5.0%	-25.0%
Heating and Cooling for Buildings - Gas	622	\$47,933	\$55,914	\$64,493	\$57,030	4.4%	-11.6%
Insurance	520	\$54,166	\$54,790	\$56,530	\$56,106	0.9%	-0.8%
Equipment	730	\$38,399	\$32,917	\$21,127	\$48,163	5.8%	128.0%
Content	747	\$15,500	\$18,803	\$82,260	\$41,015	27.5%	-50.1%
Gasoline and Lubricants	613	\$42,808	\$41,528	\$40,610	\$36,919	-3.6%	-9.1%
Water and Sewage	411	\$36,665	\$32,152	\$34,838	\$36,063	-0.4%	3.5%
Social Security Noncertified	211	\$30,153	\$30,925	\$30,533	\$30,521	0.3%	0.0%
Board Member Compensation	115	\$17,000	\$22,958	\$27,065	\$26,904	12.2%	-0.6%
Other Group Insurance Authorized by Statute	224	\$18,359	\$21,093	\$23,161	\$23,284	6.1%	0.5%
Other Professional and Technical Services	319	\$0	\$3,000	\$10,300	\$22,000	NA	113.6%
Workers Compensation Insurance	225	\$21,654	\$16,901	\$17,765	\$19,668	-2.4%	10.7%
Dues and Fees	810	\$22,398	\$10,775	\$11,784	\$17,846	-5.5%	51.4%
Computer Hardware	741	\$14,661	\$48,457	\$26,200	\$14,774	0.2%	-43.6%
Repairs and Maintenance Services	430	\$70,308	\$50,979	\$57,068	\$13,141	-34.2%	-77.0%
Telephone	531	\$13,452	\$13,210	\$12,636	\$13,086	-0.7%	3.6%
Social Security Certified	212	\$18,151	\$14,921	\$10,867	\$11,215	-11.3%	3.2%
Removal of Refuse and Garbage	412	\$8,642	\$8,841	\$9,729	\$10,299	4.5%	5.9%
Group Life Insurance	221	\$2,645	\$2,331	\$2,614	\$5,364	19.3%	105.2%
Travel	580	\$4,958	\$3,486	\$1,073	\$4,656	-1.6%	334.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$5,020	\$4,228	\$4,348	\$4,534	-2.5%	4.3%
Cleaning Services	420	\$63,349	\$3,868	\$3,506	\$4,127	-49.5%	17.7%
Postage and Postage Machine Rental	532	\$1,555	\$1,657	\$1,725	\$1,189	-6.5%	-31.1%
Group Accident Insurance	223	\$1,101	\$1,171	\$1,445	\$1,128	0.6%	-21.9%
Professional Development	748	\$9,380	\$21,223	\$37,355	\$1,090	-41.6%	-97.1%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Northeast Dubois Co Sch Corp (2040)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Official Bond Premiums	525	\$1,653	\$550	\$326	\$650	-20.8%	99.4%
Periodicals	650	\$883	\$348	\$0	\$297	-23.8%	NA
Other Employee Benefits	241 - 290	\$0	\$0	\$0	\$154	NA	NA
Teacher Retirement Fund, After 7-1-95	216	\$0	\$8	\$729	\$134	NA	-81.6%
Bank Service Charges	871	\$0	\$35	\$0	\$45	NA	NA
Vehicles	731	\$77,602	\$0	\$0	\$0	-100.0%	NA
Severance/Early Retirement Pay	213	\$13,481	\$20,221	\$0	\$0	-100.0%	NA
Staff Services	314	\$0	\$0	\$306	\$0	NA	-100.0%
Rentals	440	\$79	\$244	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$3,169	\$0	\$1,294	\$0	-100.0%	-100.0%
Textbooks	630	\$84,958	\$0	\$0	\$0	-100.0%	NA
Overhead and Operational Total		\$2,893,211	\$2,787,725	\$2,782,491	\$2,620,933	-2.4%	-5.8%
Non Operational							
Redemption of Principal	831	\$610,000	\$635,000	\$790,000	\$800,000	7.0%	1.3%
Interest	832	\$307,533	\$285,306	\$134,425	\$107,491	-23.1%	-20.0%
Equipment	730	\$144,821	\$245,317	\$186,389	\$84,863	-12.5%	-54.5%
Rentals	440	\$15,845	\$13,185	\$11,773	\$10,726	-9.3%	-8.9%
Miscellaneous Objects	876 - 899	\$8,000	\$8,000	\$8,000	\$8,000	0.0%	0.0%
Non - Certified Salaries	120	\$0	\$3,429	\$9,931	\$5,989	NA	-39.7%
Certified Salaries	110	\$0	\$5,912	\$4,763	\$5,481	NA	15.1%
Dues and Fees	810	\$2,045	\$3,585	\$4,545	\$4,925	24.6%	8.4%
Social Security Noncertified	211	\$0	\$262	\$485	\$458	NA	-5.6%
Social Security Certified	212	\$0	\$445	\$639	\$419	NA	-34.4%
Improvements Other Than Buildings	715	\$0	\$0	\$36,965	\$0	NA	-100.0%
Vehicles	731	\$0	\$0	\$10,900	\$0	NA	-100.0%
Non Operational Total		\$1,088,243	\$1,200,442	\$1,198,815	\$1,028,352	-1.4%	-14.2%
Grand Total		\$9,944,071	\$10,098,058	\$9,875,438	\$9,599,826	-0.9%	-2.8%